

Attorney's Docket No.: 17103-001001

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

REVOCATION AND NEW POWER OF ATTORNEY

Under 37 CFR §3.73(b) SinusPharma, Inc., a California Corporation, certifies that it is the assignee of 100% of the right, title and interest in the patents and patent applications listed on the attached Appendix (TABLE 1). The undersigned, acting on behalf of the assignee, hereby revokes all powers of attorney previously granted in the applications and appoints:

Stephanie Seidman, Reg. No. 33,779

Dale L. Rieger, Reg. No. 43,045

Fred C. Hernandez, Reg. No. 41,832

Scott C. Harris, Reg. No. 32,030

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with full power of substitution and revocation, to prosecute the patents applications and to transact all business in the United States Patent and Trademark Office connected with the patents and patent applications.

All correspondence regarding the patents and patent applications should be sent to:

PTO Customer Number:

20985

Direct all telephone calls to Stephanie Seidman, Reg. No. 33,779, at telephone number (858) 678-5070.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are

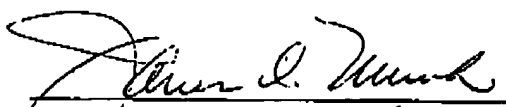
Imey's Docket No.: 39187-1455

punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patents issued thereon.

Respectfully submitted,

Date:

March 31, 2004


By: James D. Munk Ph.D.
Title: VP

SinusPharma, Inc.